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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	<b>Application Number</b>	10/014,949
	<b>Filing Date</b>	03/22/2004
	<b>First Named Inventor</b>	Makoto Yamamoto
	<b>Group Art Unit</b>	2814
	<b>Examiner Name</b>	Rao, Shrinivas H.
<b>Total Number of Pages in This Submission</b>	<b>Attorney Docket Number</b>	44471/265522 (13700)

**ENCLOSURES (check all that apply)**

<input checked="" type="checkbox"/> Fee Transmittal Form <input checked="" type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Assignment Papers (for an Application) <input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Group <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to Group (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): 1) Comments on Statement of Reasons for Allowance; 2) PTOI-85B - Fee(s) Transmittal; 3) PTO/SB/47
<b>Remarks</b>		

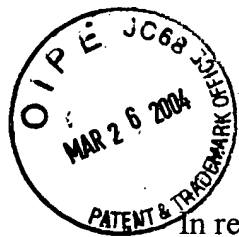
**SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT**

Firm or Individual name	Robert E. Richards, Reg. No. 29,105 KILPATRICK STOCKTON LLP
Signature	
Date	3-22-04

**CERTIFICATE OF MAILING**

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as certified first class mail in an envelope addressed to: Mail Stop Issue Fee Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on this date:	
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PATENTS

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

**Makoto Yamamoto**

Serial No. **10/014,949**

Filed: **October 26, 2001**

For: **Lateral Transistor Having Graded Base Region  
And Semiconductor Integrated Circuit**

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)  
) Art Unit: **2814**  
)  
) Examiner: **Shrinivas H. Rao**  
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Robert E. Richards - Reg. No. 29,105

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

Mail Stop Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

The Notice of Allowability mailed December 24, 2003 included a statement of reasons for allowance. The reasons for allowance cite particular claim elements as being present in the independent claim. To the extent that the Examiner's reasons for allowance suggest or state that certain limitations or combinations not found in the prior art are present in each and every claim whether or not specific language to that effect is found in every claim, it is noted that "the record as a whole" must be considered as a supplement to

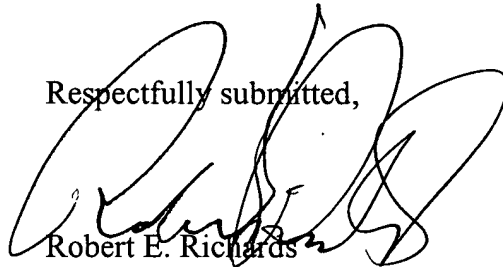
**Comments on Statement of Reasons for Allowance**

**Serial No. 10/014,949**

**Page 2 of 2**

the statement of reasons for allowance, and to the extent that the record is clear and complete, it shall control the interpretation of any and all claims.

Respectfully submitted,

A large, stylized handwritten signature in black ink, likely belonging to Robert E. Richards, is written over the text "Respectfully submitted,".

Robert E. Richards

Reg. No. 29,105

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Our Docket: 44471/265522